

## IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY TUITION CALCULATOR CHECKLIST FY17 BUDGET

<http://opi.mt.gov/pdf/SchoolFinance/Tuition/FY17TuitionLevySpreadsheet.xlsx>

Due to late Quality Educator Payment (QEC) adjustments, the calculator used to estimate FY16 tuition levies may yield slightly different levy amounts than the current calculator. It is recommended that districts re-calculate their FY16 levies and adjust any requests for FY17 accordingly using the above In-District Special Education Permissive Levy Tuition Calculator.

The checklists below outline the steps for each of the three options for using the calculator to calculate the district's levy.

### FY16 Levy Requested

- ✓ If the district requested a levy in FY17 based on an *estimate* of cost for the 15-16 school year, calculate the final levy amount based on *actual* cost:
  - Open the new tuition levy calculator (link above);
  - Enter the district's LE number;
  - Enter the actual cost in year 2016 for the appropriate school/grade, by student;
  - Compare the *actual* levy amount to the *estimated* levy amount for the budget;
    - If the levy amount is HIGHER, the district may levy the additional funds in the FY17 budget; *OR*
    - If the levy amount is LOWER, the district must reduce the FY17 levy by the amount of the difference.

NOTE: The adjustments in the levy amount are made based on the overall levy requested.

Example: If "Jane" is enrolled in the 16-17 year and the district requests a levy of \$10,000 to cover SPED expenditures, but the adjusted levy shows only \$9,000 should have been levied, the OVERALL levy for FY17 is lowered by \$1,000 – even if "Jane" is no longer enrolled in the district.

### FY 16 Levy Requested

- ✓ If the district requests a levy for FY17 based on an estimate of cost for the 16-17 school year, calculate an estimated levy amount using the calculator:
  - Open the new tuition levy calculator (link above);
  - Enter the district's LE number;
  - Enter the estimated cost in year 2017 for the appropriate school/grade, by student;
  - The estimated levy is calculated for the student;
  - The actual levy amount is calculated in FY18 and adjustments made, if necessary.
- ✓ If the district requests a levy for FY17 based on actual cost for the 15-16 school year, calculate the actual levy amount using the calculator:
  - Open the new tuition levy calculator (link above);
  - Enter the district's LE number;
  - Enter the actual cost in year 2016 for the appropriate school/grade, by student;
  - The actual levy is calculated for the student.

NOTE: When requesting a FY17 tuition levy, adjust the total amount levied to reflect changes in levy amounts requested in FY16 (if appropriate).